

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 7-2007

New Exam Fees Effective August 1

The fees charged by the AICPA, Prometric, and NASBA for the Uniform CPA Exam are increasing effective August 1, 2007 (*see chart on page 4*).

The increased fees are effective for all Uniform CPA Exam applications postmarked after July 31, 2007.

The AICPA's fee of \$65 per section will increase to \$80 per section; NASBA's fee of \$15 per section will increase to \$18 per section; and Prometric's per-test hour fee of \$23.11 will increase to \$23.85 per test hour. In addition, the security fee will increase from \$3 to \$4.

The Board's administrative fees (\$230 for initial applicants and \$75 for re-exam applicants) will not increase.

Applications postmarked on or before July 31, 2007, and received by the Board on or before August 10, 2007, will be processed using the current fees schedule.

Applications postmarked after July 31, 2007, will be processed using the new fee schedule.

Applications postmarked after July 31, 2007, which do not include the increased fees will be returned to the applicant.

Please contact Phyllis Elliott at phyllise@nccpaboard.gov with questions about the new fees.

Exam applications are available on the Board's web site, www.nccpaboard.gov.

Review of CPE Requirements

As the 2007-2008 certificate renewal period draws to a close, licensees are encouraged to review the rules regarding the Board's annual CPE requirements.

21 NCAC 08G .0401(e) states that active CPAs must complete 40 CPE hours, computed in accordance with 21 NCAC 08G .0409, by December 31 of each year.

However, CPAs having certificate applications approved by the Board in April, May, or June must complete 30 CPE hours during the same calendar year; CPAs having certificate applications approved by the Board in July, August, or September must complete 20 CPE hours during the same calendar year; and CPAs having certificate applications approved by the Board in October, November, or December must complete 10 CPE hours during the same calendar year.

For a CPA to claim credit for a CPE course, the CPA must attend or complete the course; the course must meet the requirements set out in 21 NCAC 08G .0404(a) or (c); and the course must increase the professional competency of the CPA.

Because of differences in the education and experience of CPAs, a course may contribute to the professional competence of one CPA but not another. Each CPA must therefore exercise judgment in selecting courses for which CPE credit is claimed and choose only those

that contribute to his or her professional competence.

Although the Board registers CPE sponsors, it does not approve individual CPE courses (except ethics courses); it is up to the individual attending a course and desiring to claim CPE credit for the course to assess whether it increases his or her professional competency.

A list of Board-registered CPE sponsors is available on the Board's web site, www.nccpaboard.gov. These sponsors have agreed to conduct programs in accordance with the standards for CPE set forth in 21 NCAC 08G .0404.

Sponsors of CPE programs which are listed in good standing on the National Registry of CPE Sponsors maintained by NASBA are considered to be registered CPE sponsors with the Board.

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www.nccpaboard.gov

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Disciplinary Actions

Calvin Lewis Blanton, #16066
Raleigh, NC 06/26/2007

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16066 as a Certified Public Accountant.
2. In July of 2001, the Board approved a signed Consent Order with Respondent which suspended Respondent's certificate for one year, and required that, upon reissuance of his certificate, Respondent and Respondent's firm must obtain a pre-issuance review of all audits and that the pre-issuance reviewer be approved by the Board. Said Order further mandated Respondent "to cooperate at all times with the Board in the supervision and investigation of compliance" and "to make all files, records, or other documents available immediately upon the demand of the Board."
3. On October 12, 2004, Respondent signed an engagement letter with a client to perform an audit for the years ended December 31, 2002 and 2003. The audit was to begin no later than October 18, 2004, and the audit report was to be issued no later than November 15, 2004.
4. On October 12, 2004, Respondent signed an engagement letter with a client to perform an audit for the year ended December 31, 2004. The audit was to begin on or about May 31, 2005, and the audit report was to be issued no later than July 15, 2005.
5. In letters dated May 4, 2004; July 13, 2005; September 19, 2005; November 14, 2005; January 20, 2006; and February 13, 2006, Board staff requested that Respondent inform the Board as to the status of the audits and the pre-issuance reviews. Respondent failed to respond in a timely manner to each of these letters, and Board staff had to send certified mail and telephone Respondent in order to obtain a response.
6. In a response letter dated

December 17, 2005, Respondent provided false and misleading information regarding the status of the pre-issuance reviews of the two audits.

7. In a response letter dated March 3, 2006, Respondent stated that the two audits had not yet been completed. As of November 17, 2006, Respondent had failed to provide the Board with any further updates regarding the status of said audits or pre-issuance reviews.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)d and (9)e and 21 NCAC 8N .0201, .0202(b)(3), .0203, .0206, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Effective the date this Order is approved by the Board, Respondent and Respondent firm shall not participate in, perform, or review any audit, review, compilation, agreed-upon procedure, and SSARS 8 engagements for at least five (5) years and until Respondent petitions the Board for reinstatement of the privilege to participate in, perform, or

review audit, review, compilation, agreed-upon procedure, and SSARS 8 engagements. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent pass the audit portion of the CPA exam or its equivalent under the Uniform CPA Examination requirements.

2. Respondent shall refund all monies received from Paradise Outreach Ministries and Saint Matthews Baptist Church for audit engagements Respondent contracted to perform.

3. Respondent shall reimburse the Board the administrative costs regarding this matter.

Mitzi Harris Arzani, #19118
Charlotte, NC 06/26/2007

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19118 as a Certified Public Accountant.
2. During the period of time from 1999 through August of 2005, Respondent was engaged by a client to provide the client with accounting services which gave Respondent access to the client's banking records and accounts.
3. During the course of Respondent's engagement, Respondent misappropriated client funds totaling \$77,864.18.
4. On October 24, 2005, Respondent signed an Agreement in which she admitted that she had misappropriated client funds and agreed to repay the client \$84,461.18 which included the misappropriated funds, the costs incurred by the client in investigating the misappropriation, and the legal fees incurred by the client in resolving the matter. In this Agreement, Respondent agreed to a repayment plan.
5. Respondent wishes to resolve this matter by consent and agrees that the

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Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)d and (9)e, and 21 NCAC 8N .0201, .0202(a), and .0203(a)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Mitzi Harris Arzani, is hereby permanently revoked.

Thomas Patrick King, #25338
Asheville, NC 01/22/2007

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on January 22, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of

this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. Respondent's CPA certificate was forfeited for failure to renew as of June 30, 2006.

Count I

8. Complainant A engaged Respondent to prepare 2005 state tax returns for Illinois and North Carolina, and a 2005 federal tax return.

9. On April 17, 2006, Respondent informed Complainant A that Respondent was requesting a filing extension for the 2005 tax return.

10. Complainant A left several telephone messages for Respondent but Respondent failed to contact Complainant A. Complainant A states that on at least two (2) occasions, he went to Respondent's office but no one was in the office, and the office was dark and locked.

11. In May of 2006, Complainant A sent a certified letter to Respondent demanding the return of his client records.

12. In May of 2006, Complainant A filed a notarized complaint with the Board. Subsequently, Complainant A has informed the Board staff that Respondent had filed the extensions, and that, in the intervening time, Respondent completed all of the returns, provided the returns to Complainant A, and had billed Complainant A for the services provided. According to Complainant A, Respondent is still using the same business address that is on file at the Board.

13. On June 6, 2006, Board staff sent, by first class mail to Respondent's last known business address, Complainant A's complaint and a letter instructing Respondent to reply by June 20, 2006, to the allegations contained in the complaint. Respondent failed to timely respond to this Board inquiry.

14. On June 26, 2006, Board staff sent letters, by certified / return receipt mail to both Respondent's last known business and home address, again instructing Respondent to reply by July 10, 2006, to the complaint allegations. Both letters were returned by the United States Postal Service marked as "Unclaimed."

15. To date, Respondent has not responded to the Board's letters regarding this complaint.

Count II

16. Complainant B engaged Respondent to prepare a 2005 state tax return for North Carolina, and a 2005 federal tax return.

17. Complainant B signed the returns, and gave the returns and the checks for payment of taxes to Respondent for mailing. Complainant B's checks never cleared the bank and Complainant B subsequently issued stop payment orders on the checks.

18. The Respondent did not file Complainant B's returns with either the North Carolina Department of Revenue or the Internal Revenue Service.

19. Despite repeated requests, Respondent has not returned Complainant B's client records nor provided Complainant B with any explanation regarding Respondent's failure to forward their tax returns and tax payments.

20. In June of 2006, Complainant B filed a notarized complaint against Respondent with the Board.

21. On July 12, 2006, Board staff sent letters, by certified / return receipt mail to both Respondent's last known business and home address, instructing Respondent to reply by July 10, 2006, to the complaint allegations. The letter sent to Respondent's last known home address was received and signed for on July 14, 2006, by Noah Erwin.

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CPE *continued from front*

21 NCAC 08G .0409(c) requires that active licensees complete at least eight hours of non-self-study CPE each year as part of the annual CPE requirement. A licensee is not required to take any self-study CPE, but is required to take at least eight hours of non-self-study CPE.

Non-self-study CPE includes group study courses, interactive group webcasts, completing a college course, instructing a CPE course, authoring a publication, and instructing a college course. *[Please see 21 NCAC 08G .0409 for the specific requirements regarding completing a college course, instructing a CPE course, authoring a publication, or instructing a college course.]*

Any combination of group study courses, completing a college course, instructing a CPE course, authoring a publication, or instructing a college course may be used to fulfill the requirement of at least eight hours of non-self-study CPE each year.

Because the requirement is an annual requirement, a licensee cannot use carry-forward CPE hours to satisfy the requirement—when CPE hours are used as carry-forward, they lose their self-study/non-self-study properties.

Licensees taking self-study courses to fulfill the Board's 40-hour CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion. The date the Board accepts for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year. It is strongly suggested that licensees who plan to use self-study courses to fulfill the CPE requirement complete the courses and mail them to the sponsor as soon as possible.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE.

21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*, requires that as part of the annual CPE requirement, all active CPAs must complete either a two hour group-study course or a four hour self-study course on professional ethics and conduct as set out in 21 NCAC 08N.

Only those courses which have been approved by the Board and that are offered by Board-registered CPE sponsors or sponsors listed on the National Registry of CPE Sponsors maintained by NASBA can be used to fulfill the ethics CPE requirement.

A non-resident licensee may satisfy the requirement by completing the ethics requirements in the jurisdiction in which he or she resides. If there is no ethics CPE requirement in the jurisdiction where a non-resident licensee currently resides, he or she must complete one of the Board's approved ethics CPE courses.

A complete list of Board-approved ethics CPE courses is available on the Board's website, www.nccpaboard.gov.

If a CPA fails to complete the CPE

requirement prior to the end of the previous calendar year, but the CPA has completed the requirement by June 30, the Board may issue a Letter of Warning for the first such failure within a five calendar year period; and for the second such failure within a five calendar year period, the Board may deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA meets the reinstatement requirements set forth in 21 NCAC 08J .0106.

If you have questions about CPE, please contact Lisa Moy by telephone at (919) 733-1423 or by e-mail at lmoy@nccpaboard.gov.

Need a Form or an Application?

The Board has made most of its forms and applications available on its web site, www.nccpaboard.gov.

In the coming months, many of the forms and applications will be made interactive.

To access the forms, click on the "Forms" link on the home page and then scroll through the list of forms and applications.

You also may request a form by calling the Board at (919) 733-4222.

Exam Application Fees

Effective for all Exam applications postmarked on or after August 1, 2007.

Section	AICPA Fee	NASBA Fee	Prometric Fee	Security Fee	Total*
AUD	\$80.00	\$18.00	\$107.33	\$4.00	\$209.33
FAR	\$80.00	\$18.00	\$95.40	\$4.00	\$197.40
REG	\$80.00	\$18.00	\$71.55	\$4.00	\$173.55
BEC	\$80.00	\$18.00	\$59.63	\$4.00	\$161.63

*Total does not include the Board's administrative fees. Initial Exam applicants must pay a \$230.00 administrative fee regardless of the number of sections (one, two, three, or four) for which they are applying. Re-Exam applicants must pay a \$75.00 administrative fee regardless of the number of sections (one, two, three, or four) for which they are applying.

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22. To date, Respondent has not responded to the Board's letters regarding this complaint.

23. Respondent has failed to timely respond to Complainant B and, despite a demand, has failed to timely return Complainant B's client records.

Count III

24. Complainant C, who had been Respondent's client since 2002, provided tax information to Respondent to prepare Complainant C's 2005 state and federal tax on April 10, 2006.

25. Since the tax information had not been provided until April 10, 2006, and since Respondent had previously filed tax extension requests on behalf of Complainant C, Complainant C states that she was not particularly concerned when she had not heard from Respondent by April 15, 2006, regarding the status of her tax returns.

26. Complainant C, having heard nothing from Respondent by mid-May 2006, made numerous attempts to contact Respondent by telephone but Respondent never answered and Complainant C was unable to leave a message on Respondent's voice mail because the mailbox was always full.

27. Complainant C drove past Respondent's office on several occasions but the office was never open even though office furniture remained in the office and Respondent's name was still on the door.

28. On June 19, 2006, Complainant C sent Respondent a letter by certified mail regarding the status of the tax returns, but the letter was returned marked as "Return to sender-unclaimed."

29. On July 15, 2006, Complainant C drove by Respondent's office and found a piece of paper taped to the door with Respondent's name and a telephone number. Since this was a different telephone number from the office telephone number, Complainant C called that number and was able to leave a message requesting the return of her client records.

30. Complainant C obtained duplicate W-2s from her employer, and duplicate

1099s from her bank and investment broker. Even though Complainant C did not have the original sales receipt from her personal business which had been given to Respondent, Complainant C had another CPA prepare the tax returns.

31. In mid-August Respondent contacted Complainant C about picking up her records. Complainant C informed the Respondent that she could not come by Respondent's office on August 15, 2006, so Respondent agreed to deliver her records to her employment location.

32. Respondent had not returned Complainant C's client records as of August 28, 2006, when she completed and had notarized her complaint.

CONCLUSIONS OF LAW

1. Respondent's failures to timely return client records upon demand are violations of NCGS 93-12(9)e and 21 NCAC 8N .0305.

2. Respondent's failures to timely respond to Board inquiries and to claim Board correspondence from the U.S. Postal Service are violations of NCGS 93-12(9)e and 21 NCAC 8N .0206.

3. Respondent's failures to timely complete and file Complainant B's and Complainant C's tax returns are violations of NCGS 93-12(9)e and 21 NCAC 8N .0212(1).

BASED ON THE FOREGOING, the Board orders in a vote of 6 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Thomas Patrick King, is hereby permanently revoked.

Clifton C. West, #14535
Fayetteville, NC 04/24/2007

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 24, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.

2. The Board has jurisdiction over the Respondent and this matter.

3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.

4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.

5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. In May of 1994, Respondent entered into a Consent Order, in lieu of a public hearing, with the Board in which he agreed to several terms, one of which was the voluntary surrender of his North Carolina CPA certificate.

9. In November of 2005, Respondent entered a plea of guilty in the United States District Court for the Eastern District of North Carolina to one felony count of conspiracy to commit wire fraud in violation of 18 U.S.C. Sec. 371.

10. In December of 2005, Respondent surrendered and resigned his license to practice law in North Carolina.

11. In January of 2006, the North Carolina State Bar found that Respondent's guilty plea was grounds for the discipline of his law license, accepted Respondent's surrender of his license, and nevertheless ordered Respondent disbarred from the practice of law in North Carolina.

12. Respondent has refused to respond to repeated Board inquiries and has refused to accept certified/return receipt mail regarding this matter.

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West continued from page 5

13. Respondent, as of the date of this Order, is incarcerated in federal prison.

CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a, b, and e and 21 NCAC 8N .0201, .0202, .0203, and .0204.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Clifton C. West, is hereby permanently revoked.

Bunch & Company, L. L. P.
Rocky Mount, NC 06/26/2007

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Bunch & Company, L. L. P. (hereinafter "Respondent Firm"), is a registered certified public accounting corporation in North Carolina.

2. During the period from July 1, 2005, through December 15, 2005, Respondent Firm conducted an audit and issued a report on the financial statements of Tyrrell County Board of Education for the year ended June 30, 2005.

3. An audit working paper review performed by the North Carolina Office of the State Auditor and a review of the financial statements and single audit report performed by the State of North Carolina Department of State Treasurer State and Local Government Finance Division (LGC) disclosed numerous deficiencies and errors in the audit working papers and deficiencies in the financial statements and single audit reports indicating that Respondent Firm failed to comply with Government Auditing Standards and Government Accounting Standards as follows:

a. The working papers contained numerous deficiencies in audit documentation that indicate that Respondent Firm failed to obtain sufficient evidence to

provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Government Auditing Standard 3.39, Government Auditing Standard 6.04 a. and b., and Circular A-133 requirements related to the audit of major federal programs.

b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared in accordance with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.

4. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and

Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 08N.0103, .0212, .0403, and .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent Firm shall obtain pre-issuance reviews of all working papers of all audits of government units and component units of government units until such time that the Board determines pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the board a copy of each pre-issuance review report upon its issuance.

2. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

Retired Status

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(33)].

06/26/07	Woodrow Joseph Bergeron, Jr.	#21755	Blairsville, GA
06/26/07	Moses G. Farmer	#12924	Wilson, NC
06/26/07	Willis Stanton Hardesty	#2529	Rocky Mount, NC
06/26/07	Harry David Harkey, III	#2979	Winston-Salem, NC
06/26/07	Henry Nelson Harrell	#10049	Sumter, SC
06/26/07	Gillian Elizabeth Quadlin Hough	#14607	Cove Springs, FL
06/26/07	Sylvia H. Marshall	#17252	Wilmington, NC
06/26/07	William H. Witbrodt	#16567	St. Louis, MO

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A .0301(b)(21)].

06/01/07	Gwen C. Capers-Singleton	#21134	Matthews, NC
06/01/07	Bryan Wesley Foxx	#24606	Omaha, NE
06/01/07	Joe Andrew Scales	#8573	Charlotte, NC
06/04/07	Margaret Sheridan Kuhn	#10740	Charlotte, NC
06/04/07	Sanjay Manickam	#28579	Austin, TX
06/04/07	Michael Allen McNeill	#18080	Charlotte, NC
06/04/07	E. Scott Wolfson	#22242	Tampa, FL
06/05/07	Carrie Ann Lackey	#28127	Charlotte, NC
06/05/07	Shelly Griffen Valiulis	#30564	Shreveport, LA
06/11/07	Ronald Lee Bowman	#10947	Conover, NC
06/11/07	William DuRant Brown, III	#18150	Southlake, TX
06/11/07	Kimberly Ann Gough	#25860	Charlotte, NC
06/11/07	Diane Linda Hardy	#21299	Raleigh, NC
06/11/07	H. Frasier Ives	#14160	Charlotte, NC
06/11/07	Maurice Joseph Vaz	#32240	Davie, FL
06/12/07	Susan Alexander Cox	#12093	Sumter, SC
06/12/07	Minh Truong Graham	#29267	Raleigh, NC
06/12/07	Rapheal Victor Hillis	#21480	Fayetteville, TN
06/12/07	Hilde Mari Kneissl	#22996	Sudbury, MA
06/12/07	J. David Mason	#23601	Eagle River, AK
06/12/07	Jerry Wayne Pruett, Jr.	#29335	Shawnee, KS
06/13/07	Stanley Wilson Cox	#3173	Broadway, NC
06/14/07	Joyita Basu	#27604	Herndon, VA
06/14/07	James John Bedinger	#23708	Concord, CA
06/14/07	Robert Elvis Gresham	#2916	Ocean Isle Beach, NC
06/14/07	Staci Rae Mantz	#25349	Raleigh, NC
06/14/07	William Elbert Pinkston	#12682	Knoxville, TN
06/15/07	Carol Ann Criner	#22434	Seattle, WA
06/15/07	Eileen N. McGinn	#29950	Nashville, TN
06/15/07	W. Jill Wright	#25474	Jacksonville, FL
06/18/07	Phillip Bradley Roberts	#22489	Davidson, NC
06/19/07	Christopher Colombo	#18388	Morganville, NJ
06/19/07	Joyce Hennings Ross	#20785	Oak Ridge, NC
06/19/07	Sherman William Young, Jr.	#12914	Asheville, NC
06/20/07	Richard Lynn Brown	#3496	Tampa, FL
06/20/07	Michael Thomas Carey	#16420	Denver, NC
06/20/07	Walter Jacob Henning	#29211	Bay Shore, NY
06/21/07	Denise Radford Appleyard	#17469	Winston-Salem, NC
06/21/07	Alisa Delle Moody	#20815	Kernersville, NC
06/21/07	Melanie A. Valunas	#27575	Sinking Spring, PA
06/22/07	Jeffrey Charles Bryan	#26991	Atlanta, GA
06/22/07	James Edward Crews	#15053	Greensboro, NC
06/22/07	D. Ward Ebbert, III	#29546	Miami, FL
06/22/07	Stuart Vick Smith	#25267	Austin, TX

New Licensing Fees Effective July 1, 2007

Effective July 1, 2007, the fees for the following certificate applications increased from \$75 to \$100:

- original certificate;
- original certificate via IQEX;
- reciprocal certificate;
- reciprocal certificate with temporary permit;
- reissuance of certificate;
- reinstatement to active status from inactive status; and
- reinstatement to active status from forfeited status.

The \$100 fee applies to applications postmarked or received on or after July 1, 2007.

Final Reminder: Certificate Renewal

As a reminder, any licensee who did not complete the annual certificate renewal prior to July 1, 2007, may receive a Letter of Demand from the Board.

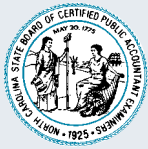
Failure to submit the completed renewal within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's certificate.

Upon forfeiture, the individual is no longer considered a CPA; he or she cannot use the CPA title in any way; and he or she must return his or her actual CPA certificate to the Board within 15 days.

2007 Board Meetings

August 20
September 19
October 18
November 19
December 19

www.nccpaboard.gov



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Notice of Address Change

Certificate Holder _____
Last Name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. Fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.